

# Revenue REVIEW

2nd  
Quarter  
FY 2007  
(January, February,  
March 2007)

A Quarterly Publication of the Alabama Department of Revenue

## State Tax Filing Extensions Offered to Storm, Tornado Victims

**A**dditional tax relief measures are available to Alabama taxpayers in the Presidential Disaster Areas struck by severe storms and tornadoes March 1, 2007.

The ADOR amended its original March 8, 2007, order to parallel the federal tax relief measures offered to affected taxpayers by the IRS. The disaster areas designated for individuals include: Coffee, Dale, Dallas, Henry, Jefferson, Montgomery, and Wilcox counties.

Alabama extensions allow taxpayers residing in the federally-declared disaster areas to have until April 30, 2007, to file the following Alabama tax returns or pay taxes/fees that would have been due on or after March 1, 2007, and before April 30, 2007: income tax, financial institutions' excise tax, business privilege tax, sales and use taxes, Medicaid pharmaceutical services tax, Medicaid nursing facility tax, tobacco tax, motor fuel tax, gasoline tax, oil and gas severance tax, aviation fuel tax, mobile telecommunications services tax, coal severance tax, contractors' gross receipts tax, iron ore severance tax, uniform minerals tax, forest products' severance tax, lodgings tax, lubricating oils tax, rental and leasing tax, underground and aboveground storage tank trust fund, utility gross receipts tax, and dry cleaning trust fund fee.

Taxpayers not in the covered disaster area, but whose books, records, or tax professionals' offices are in the covered disaster area, are also entitled to this relief.

Late filing and payment penalties will be waived for those affected taxpayers seeking this relief. **Alabama's tax laws have**

### **no provision for the waiver of interest.**

The Revenue Department advises those affected taxpayers to identify their returns/reports by writing "March 2007 Storms" on any state paper return/report which relies on this filing extension relief. Those taxpayers filing electronic returns and seeking tax relief should contact the

appropriate ADOR division office. Contact telephone numbers are provided below.

Individual Income Tax	(334) 242-1099
Income Tax Withholding	(334) 242-1300
Corporate Income Tax	(334) 242-1200
Business Privilege Tax	(334) 353-7923
Sales, Use & Business Tax	(334) 242-1490

## Alabama Follows April 17 Federal Tax Filing and Payment Date

**A**labama taxpayers have until Tuesday, April 17, 2007, to file their 2006 Alabama returns and pay any tax due.

State Revenue Commissioner Tom Surtees authorized the extra filing and payment time to allow the 2006 Alabama return filing and payment deadline date to coincide with the April 17, 2007, federal tax-filing and payment deadline date.

The April 17, 2007, deadline applies to the following:

- 2006 Alabama individual income tax returns, whether filed electronically or on paper.
  - Requests for an automatic six-month tax-filing extension, whether submitted electronically or on a paper Form 4868A.
  - Individual estimated tax returns and payments for the first quarter of 2007 (Form 40ES).
  - Any other Alabama income, financial institution excise, business privilege tax returns, or oil and gas severance tax returns administered by the ADOR, having an April 15, 2007, filing and payment deadline date.
  - Oil and gas severance tax February 2007 returns, normally due April 15.
- For information concerning any federal returns affected by the April 17 filing deadline date, taxpayers are encouraged to visit the IRS Web site at [www.irs.gov](http://www.irs.gov).

## Brenda Coone Named State Motor Vehicle Division Director



State Revenue Commissioner Tom Surtees announced the appointment of Brenda Coone as director of the Alabama Department of Revenue Motor Vehicle Division, effective Jan. 16, 2007.

As director of the Motor Vehicle Division, Mrs. Coone has the responsibility of overseeing the issuance of approximately 1.5 million certificates of titles and the registration of over four million vehicles annually. In addition, the Motor Vehicle Division is responsible for administering provisions of the International Registration Plan and the International Fuel Tax Agreement as they relate to interstate motor carriers, as well as certain enforcement provisions related to the state's mandatory liability insurance law involving private and commercial vehicles' registration status.

Mrs. Coone began her career with the ADOR in 1988 as a revenue examiner assigned to the Mobile Taxpayer Service Center, where she worked as a field auditor. Throughout her 18-year career with the department, Mrs. Coone held various auditor and managerial posts within the department. In 2005, she was named assistant division director of the Motor Vehicle Division and served in that position until her appointment as director.

"Brenda brings years of valuable experience to the post of director, working her way through the ranks. Her experience and knowledge have made her a valuable asset to the operations of the Motor Vehicle Division. We welcome Brenda to our senior management team," said Commissioner Surtees.

## ADOR After-Hours Telephone Assistance

State efforts to help taxpayers during the tax season continue with the department's third year of after-hour telephone assistance.

The program began March 1 and ends Tuesday, April 17, at 9:00 p.m.

Extended hours are Tuesdays and Thursdays, from 6 p.m. to 9 p.m., Saturdays from 9 a.m. until 12 noon, with assistance available during the peak filing days of Sunday, April 15; Monday, April 16; and Tuesday, April 17, from 6 p.m. to 9 p.m.

To reach a department representative during these hours, call (334) 546-9258.

"Our goal is to have staff available to answer questions related to the preparation of Alabama income tax returns, so that individuals can go ahead and complete their returns," said Surtees.

Alabama individual income tax forms and instruction booklets are also available online at [www.revenue.alabama.gov/incometax/ITformsindex.htm](http://www.revenue.alabama.gov/incometax/ITformsindex.htm).

Taxpayers who have questions concerning income tax billing invoices, refunds, or any correspondence they have received from the department's Individual and Corporate Tax Division should contact the division at (334) 242-1000 during normal business hours. Department representatives will not have access to tax records after hours that are needed to answer billing, refund, or correspondence-related questions.

Taxpayers having Internet access may also contact the department through E-mail at <http://www.revenue.alabama.gov/mail-form.cfm> by selecting the category entitled "Individual Income Tax Questions" and following the prompts provided.

"Evenings and weekends are the times many taxpayers choose to prepare their returns. By offering telephone assistance for extended periods during the tax season, we believe we will be able to assist more taxpayers and hopefully, make the tax preparation process a little better for everyone," said Surtees.



Motor Vehicle's Mike Gamble, Vehicle Services Section Manager, displays the quick reference guide for designated agents at the department's ETAPS overview.

## Motor Vehicle Hosts ETAPS Seminar

Designated agents from around the state attended a mandatory training seminar in the Gordon Persons Building March 13, where they learned about Alabama's new Electronic Title Application Processing Sys-

tem (ETAPS), scheduled for gradual, phased-in statewide in March.

Motor Vehicle representatives distributed a quick reference guide to the attendees and demonstrated a walk-through of

the online title application process.

Pilot testing of the system began in December, with educational seminars hosted by various motor vehicle industry organizations and the department.



Rebecca Sparkman (left), a special agent in charge of the Atlanta field office of the criminal division of the IRS, explained the responsibility of taxpayers to pay additional taxes and interest due from a fraudulent return filing. Alabama Revenue Commissioner Tom Surtees (right) also participated in educating the taxpaying public about tax preparer fraud.

## Surtees Speaks at IRS News Conference

State Revenue Commissioner Tom Surtees spoke at a news conference called by the Internal Revenue Service on January 31 to educate the public about tax preparer fraud. Surtees wanted to make the state's taxpayers aware that unscrupulous tax preparers are operating in the state.

IRS representatives offered recognizable traits of a reputable tax preparer. In addition, they provided warning signs of an unscrupulous tax preparer and alerted the public to possible penalties and punishment facing unsuspecting consumers using such preparers.

## Administrative Rules

### Effective Jan. 5, 2007:

#### Adopted:

- 810-5-1-.237  
Procedures for Issuing Provisional Registration Reinstatements
- 810-5-1-.238  
Provisional Registration Reinstatement Document
- 810-5-1-.236  
God Bless America Distinctive License Plates
- 810-5-1-.239  
Registration of Vehicles Used Exclusively to Transport Raw Cotton

### Effective Jan. 31, 2007:

#### Adopted:

- 810-5-1-.240  
Permanent Trailer License Plates
- 810-5-1-.241  
Collegiate and Collegiate Personalized License Plates for Two-year Colleges and Universities
- 810-5-1-.242  
Registration Procedures for Vehicles Registered Under Section 4-12-297
- 810-3-25-.10  
Computation of Alabama Taxable Income for an Estate or Trust for Tax Years Beginning after Dec. 31, 2004.
- 810-3-25-.11  
Computation of Alabama Taxable Income for Beneficiaries and Owners for Tax Years Beginning after Dec. 31, 2004.
- 810-3-25-.12  
Computation of Alabama Distributable Net Income (DNI) for Tax Years Beginning after Dec. 31, 2004.
- 810-3-25-.13  
Applicability of the Subchapter J and Business Trust Conformity Act to Business Trusts
- 810-3-25-.14  
Alabama Grantor Trust Reporting Requirements
- 810-3-25-.15  
Computation of Alabama Taxable Income for a Foreign Trust, for Tax Years Beginning after Dec.

31, 2004.

810-3-25-.16

Credit for Income Taxes Paid to Another State or Territory by a Resident Estate or Trust

**Amended:**

810-3-25-.01

Taxable Income of Estates and Trusts, for Taxable Years Beginning Prior to Jan. 1, 2005.

810-3-25-.04

Estates and Trusts Tax Computation, for Taxable Years Beginning Prior to Jan. 1, 2005.

810-3-25-.05

Estates and Trusts Beneficiary Taxable Income, for Taxable Years Beginning Prior to Jan. 1, 2005.

810-3-25-.06

Trusts Exempt from Taxation, for Taxable Years Beginning Prior to Jan. 1, 2005.

810-3-25-.07

Estates and Trusts, Miscellaneous Information, for Taxable Years Beginning Prior to Jan. 1, 2005.

810-3-25-.08

Trusts and Estates Net Operating Loss, for Taxable Years Beginning Prior to Jan. 1, 2005.

**Effective Feb. 26, 2007:**

**Adopted:**

810-3-28-.02

Participation in the Federal/State Electronic Filing Program

810-3-28-.03

Requirements for the Alabama Electronic

Partnership/LLC Return of Income

810-3-28-.04

Requirements for the Partnership/LLC Return of Income Declaration for Electronic Filing

810-3-28-.05

Requirements for Electronic Filing Software

810-3-28-.06

Acceptance into the Alabama Electronic Filing Program, Monitoring and Revocation of Acceptance into the Program

**Effective March 5, 2007:**

**Adopted:**

810-5-1-.403

International Registration Plan, Inc., Dues

810-8-5-.12

Buyers' Identification Cards for Automotive

Dismantlers and Parts Recyclers

810-5-1-.243

Registering Trucks with Gross Weights up to 12,000 Pounds

**Amended:**

810-5-9-.09

IFTA Decals—Fees, Accountability, Transferability

**Effective April 18, 2007:**

**Amended:**

810-3-73-.01

Withholding Exemption Certificates

810-3-27-.10

Alabama Requirements for Compliance with Administrative Rule 810-3-27-.09

**IRS Interest Rate Remains at 8%**

The interest rate for the calendar quarter beginning APRIL 1, 2007, remains at eight percent (8% a.p.r.) for underpayments, according to the Internal Revenue Service's "News Room" webpage, (News Release: IR-2006-190, citing Rev. Rul. 2007-16).

Under Sect. 40-1-44, *Code of Alabama 1975*, the Department of Revenue will calculate interest on underpayments and overpayments (where applicable) at this same annual rate (8%); however, land sold by the state for taxes shall be calculated at 12% in accordance with Sect. 40-5-9. (Historical rates shown below.)

**Interest Rates By Calendar Quarter**

(Established by: 26 USCA §6621; §40-1-44, *Code of Alabama 1975*)

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
<b>1982</b>	20%	20%	20%	20%
<b>1983</b>	16%	16%	11%	11%
<b>1984</b>	11%	11%	11%	11%
<b>1985</b>	13%	13%	11%	11%
<b>1986</b>	10%	10%	9%	9%
<b>1987</b>	9%	9%	9%	10%
<b>1988</b>	11%	10%	10%	11%
<b>1989</b>	11%	12%	12%	11%
<b>1990</b>	11%	11%	11%	11%
<b>1991</b>	11%	10%	10%	10%
<b>1992</b>	9%	8%	8%	7%
<b>1993</b>	7%	7%	7%	7%
<b>1994</b>	7%	7%	8%	9%
<b>1995</b>	9%	10%	9%	9%
<b>1996</b>	9%	8%	9%	9%
<b>1997</b>	9%	9%	9%	9%
<b>1998</b>	9%	8%	8%	8%
<b>1999</b>	7%	8%	8%	8%
<b>2000</b>	8%	9%	9%	9%
<b>2001</b>	9%	8%	7%	7%
<b>2002</b>	6%	6%	6%	6%
<b>2003</b>	5%	5%	5%	4%
<b>2004</b>	4%	5%	4%	5%
<b>2005</b>	5%	6%	6%	7%
<b>2006</b>	7%	7%	8%	8%
<b>2007</b>	8%	8%		



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

(www.revenue.alabama.gov)  
50 North Ripley Street  
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

March 15, 2007

## ANNUAL REPORT OF QUALIFYING PROJECTS FOR CAPITAL CREDIT

*In accordance with Section 40-18-196, Code of Alabama 1975, this report shall serve as the report required to be issued annually to the Alabama Legislature and the public by the Alabama Department of Revenue, before the fifth Legislative day of each regular session, as to the qualifying projects with respect to which capital credits are claimed during the year.*

The Department of Revenue has approved a total of 737 notices of intent to invest in capital credit projects with 84,245 jobs estimated, with a total of \$16,785,761,379 in estimated investment costs. Of the 737 projects approved, 290 projects have filed reports of being placed in service with a total of \$9,083,821,034 in actual investment costs and at least 33,978 actual jobs created. Currently, the department is holding several additional applications for the capital credit pending receipt of requested additional information.

Since enactment, approximately \$169,741,733 in capital credits has been claimed against the income tax liability of projects that have been placed in service. Based on totals for all years, the average credit taken per job created is \$4,996.

Data Based on Notices of Intent to Invest in Capital Credit Projects Received in Reporting Year					
Reporting Year	1995-2003	2004	2005	2006	Total For All Years
Notices of Intent	529	86	50	72	737
Estimated Jobs to be Created Based on Notices of Intent	62,932	8,131	4,517	8,665	84,245
Estimated Project Costs Based on Notices of Intent	\$13,657,044,288	\$987,822,512	\$576,335,638	\$1,564,558,941	\$16,785,761,379
Data Based on Notices of Projects Placed In Service Received in Reporting Year					
Reporting Year	1995-2003	2004	2005	2006	Total For All Years
Notices of Projects Placed in Service	199	30	38	23	290
Actual Jobs Created Based on Notices of Projects Placed In Service	23,600	4,286	4,146	1,946	33,978
Actual Project Costs Based on Notices of Projects Placed In Service	\$6,415,081,249	\$1,110,081,384	\$1,186,330,744	\$372,327,657	\$9,083,821,034
Data Based on Income Tax Capital Credits Claimed In Reporting Year					
Reporting Year	1995-2003	2004	2005	2006	Total For All Years
Capital Credits Claimed in Reporting Year	\$48,759,797	\$45,025,240	\$34,324,981	\$41,631,715	\$169,741,733

Submitted by:

G. Thomas Surtees  
Commissioner of Revenue

C: Lieutenant Governor Jim Folsom  
Seth Hammett, Speaker of the House  
Members of the Alabama Legislature

# Tax Calendar

## Required Monthly Returns Tax Activity

**10th** • Medicaid-related tax return and payment due for nursing facilities.

- Tobacco use tax return and payment due.

**15th** • Gasoline information return due from carriers, transporters, and warehouses.

- Lubricating oils information return due from carriers, transporters, and warehouses.
- Motor carrier mileage tax return and payment due.
- Oil and gas production tax and privilege tax return and payment due two months following month of production.

**17th** • Withholding return and payment due from those employers required to remit on a monthly basis. (See news release on pp. 9-10.)

**20th** • Aviation fuel tax return and payment due.

- Coal severance tax return and payment due.
- Coal transporters' and purchasers' returns due.
- Contractors' gross receipts tax return and payment due.
- Gasoline tax return and payment due.
- Iron ore severance tax return and payment due.
- Local solid minerals tax returns and payments due.
- Lodgings tax return and payment due.
- Lubricating oils tax return and payment due.
- Medicaid tax return and payment due from pharmaceutical service providers.
- Mobile telecommunications tax return and payment due.
- Motor fuel tax return and payment due.
- Natural minerals severance tax return and payment due.
- Pari-mutuel pool tax return and payment due.
- Rental or leasing tax return and payment due.
- Sales tax (state and local) return and payment due.
- Scrap Tire Environmental Fee due.
- Tobacco tax (state and county) return and payment due.
- Underground and aboveground storage tank trust

fund charge due.

- Use tax return and payment due.
- Utility gross receipts tax return and payment due.

**30th** • Hazardous waste fee return and payment due.

**Last day of month** • State horse wagering fee return and payment due.

## Quarterly/Annual Tax Activity

(April, May, June, July 2007)

### April

- 1** • Annual Dry Cleaning Trust Fund Fee return and payment due by wholesalers of dry cleaning agents.
- Quarterly Dry Cleaning Trust Fund Fee return and payment due.
  - Utility license (2.2%) third quarterly payment due.

**17** • See news release on pp. 9-10.

- 20** • Quarterly sales tax return and payment due.
- Quarterly use tax return and payment due.
  - Quarterly rental or leasing tax return and payment due.

- 30** • Forest products' severance tax return and payment due.
- Quarterly withholding return and payment due from employer.
  - Quarterly IFTA tax return and payment due.

### June

- 15** • Second installment of estimated corporate income tax due (for calendar-year taxpayers).  
Second installment of estimated personal income tax due.

# Recent Arrests

## Escambia County Tax Preparer Arrested for Fraudulent Tax Filing

Amy Madsen, 42, of 2050 Pea Ridge Road, Brewton, Ala., was arrested Feb. 12, 2007, on eight counts of filing fraudulent Alabama income tax returns.

Madsen, owner and operator of Amy Madsen Accounting and Tax, was charged with aiding and assisting in the preparation of fraudulent Alabama income tax returns for five of her clients, claiming deductions and or/credits to which they were not entitled.

According to the indictments of Feb. 2, 2007, by the Escambia County Grand Jury, Madsen knew the deductions and/or credits filed on behalf of her clients were false.

Additionally, Madsen was charged with preparing and filing false Alabama income returns for herself over a three-year period, omitting approximately \$130,000.00 in taxable income.

Aiding and assisting in the preparation of fraudulent income tax returns is a violation of Section 40-29-115(a) (2), Code of Alabama; filing perjured income tax returns is a violation of Section 40-29-115 (a) (1), Code of Alabama. Both offenses are felonies, punishable by fines of more than \$100,000.00 per offense, or imprisonment of not more than three years, or both.

State Revenue Commissioner Tom Surtees, commenting on Madsen's arrest, said, "Tax preparer fraud is a serious crime in Alabama, and too often, the unwilling victims are the clients who have no knowledge that their returns have been fraudulently prepared and filed.

"Because the ultimate responsibility lies with the client, the department advises taxpayers to choose their preparer carefully, check over their returns, and question any items they do not understand."

## St. Clair County Business Owner Arrested on Multiple State and Local Tax Charges

Jerry Tillman Green, 50 of 8930 Highway 411, Odenville, Ala., was arrested Jan. 18, 2007, on 62 counts of state and city of Moody sales tax evasion and 4 counts of failure to file an Alabama income tax return or other documents with the Alabama Department of Revenue (ADOR). Green has been released on a \$10,000 bond.

Green, the proprietor of Moody Chevron, failed to report all taxable sales to the Alabama Department of Revenue for 31 monthly reporting periods between March 2001 and May 2004. Green faces charges

brought by the ADOR for both Alabama and city of Moody sales taxes since the ADOR provides the local tax administration and collection service for the city.

Green also failed to file an Alabama individual income tax return for tax years 2000, 2001, 2002, and 2004, reporting any income resulting from his business operation.

If convicted on all charges, Green faces a possible sentencing of up to 314 years in prison and fines up to \$720,000, in addition to payment of all back taxes owed to the state and to the city of Moody.

Green was indicted on Jan. 16, 2007, by a St. Clair County Grand Jury.

Arraignment was set in St. Clair County Circuit Court for Feb. 22, 2007, with Judge Charles Robinson presiding.

### Statement of Gross Tax Collections

Through End of 1st Quarter FY 2007  
(October, November, December 2006)

	FYTD 2006-2007	FYTD 2005-2006	% Change
Business Privilege Tax	\$ 56,324,394.23	\$ 40,055,259.84	40.62
Gasoline	200,758,607.81	198,389,793.10	1.19
Income Tax-Corporate	232,160,448.64	205,231,479.79	13.12
Income Tax-Individual	1,580,090,279.65	1,458,665,089.68	8.32
Income Tax (Total)	1,812,250,728.29	1,663,896,569.47	8.92
Motor Fuels	71,929,818.21	78,922,259.28	(8.86)
Oil & Gas Privilege (8%)	48,510,876.10	74,002,369.28	(34.45)
Oil & Gas Production (2%)	19,579,887.85	30,731,014.04	(36.29)
Sales	999,402,500.86	973,255,993.32	2.69
Use Tax	137,875,739.16	126,420,182.02	9.06
Utility Gross Receipts	201,142,244.08	198,571,413.61	1.29
<b>SUBTOTAL</b>	<b>3,547,774,796.59</b>	<b>3,384,244,853.96</b>	<b>4.83</b>
<b>SUBTOTAL (OTHER TAXES)</b>	<b>687,924,740.14</b>	<b>657,567,991.97</b>	<b>4.62</b>
<b>TOTAL (ALL TAXES)</b>	<b>\$4,235,699,536.73</b>	<b>\$4,041,812,845.93</b>	<b>4.80</b>

## Alabama Department of Revenue

News Release  
Jan. 30, 2007

### **Alabama Taxpayers Have Until April 17 to File and Pay** *Alabama Will Follow Federal Tax Filing and Payment Date*

*Montgomery*—The Alabama Department of Revenue (ADOR) announced today that Alabama taxpayers will have until Tuesday, April 17, 2007, to file their 2006 Alabama returns and pay any tax due.

State Revenue Commissioner Tom Surtees authorized the extra filing and payment time to allow the 2006 Alabama return filing and payment deadline date to coincide with the recently-announced April 17, 2007, federal tax-filing and payment deadline date.

The April 17, 2007, deadline will apply to the following:

- 2006 Alabama individual income tax returns, whether filed electronically or on paper.
- Requests for an automatic six-month tax-filing extension, whether submitted electronically or on a paper Form 4868A.
- Individual estimated tax returns and payments for the first quarter of 2007 (Form 40ES).
- Any other Alabama income, financial institution excise, or business privilege tax returns, administered by the ADOR, having an April 15, 2007, filing and payment deadline date.

For information concerning any federal returns affected by the April 17 filing deadline date, taxpayers are encouraged to visit the IRS Web site at [www.irs.gov](http://www.irs.gov).

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**Media contact for more information:**

ADOR Media Affairs Office: Carla A. Snellgrove or Carolyn Blackstock: (334) 242-1390;  
FAX: (334) 242-0550; WEB site address: [www.revenue.alabama.gov](http://www.revenue.alabama.gov)



G. THOMAS SURTEES  
Commissioner

# State of Alabama Department of Revenue

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50 North Ripley Street  
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

## ORDER OF THE COMMISSIONER OF REVENUE

Under the power granted to me by §40-2-11(13), *Code of Alabama 1975*, I hereby issue the following order which extends the filing and payment deadline date for certain Alabama tax returns and tax payments normally due April 15, 2007, to April 17, 2007, the same deadline date for certain federal tax returns and payments.

### I. GENERAL RULE

- (a) **EXTENSION OF TIME FOR FILING AND PAYMENT.** For purposes of applying the Income Tax, Financial Institution Excise Tax, and Business Privilege Tax laws with respect to the filing of required annual, quarterly, or monthly returns having an April 15, 2007, filing and payment deadline date, Alabama taxpayers are granted an extension through April 17, 2007, to file the following Alabama income tax returns or extension requests and remit the amount of tax due to the State of Alabama without payment of penalty:

- 2006 Alabama individual income tax returns, whether filed electronically or on paper.
- Requests for an automatic six-month tax-filing extension, whether submitted electronically or on a paper Form 4868A.
- Individual estimated tax returns and payments for the first quarter of the 2007 tax year (Form 40ES).
- Any other Alabama income, financial institution excise, or business privilege tax returns, administered by the ADOR, having an April 15, 2007, filing and payment deadline date.

- (b) **FEDERAL FILING AND PAYMENT DEADLINE DATE.** For purposes of this section, by federal law, filing and payment deadlines that fall on a Saturday, Sunday, or legal holiday are timely satisfied if met on the next business day. Under a federal statute, holidays observed in the District of Columbia have impact nationwide on tax issues, not just in the District of Columbia. Under recently-enacted city legislation, April 16 is a holiday in the District of Columbia. (Reference IR-2007-15, "Taxpayers Have Until April 17 to File and Pay," dated Jan. 24, 2007.)

Entered this 30<sup>th</sup> day of January 2007.

SIGNED

G. Thomas Surtees, Commissioner  
Alabama Department of Revenue

ATTEST

Lewis A. Easterly, Secretary  
Alabama Department of Revenue